

FY 2024-25 Property Tax Apportionment Schedule

Note: Apportionment Dates and Available Dates are subject to change

Secured: All Funds (Teeter and non-Teeter)

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Secured Levy
1	11/05/2024	11/07/2024	10/25/2024	7% - 10%
2	11/25/2024	11/27/2024	11/15/2024	5% - 10%
3	12/17/2024	12/19/2024	12/09/2024	30% - 35%
4	01/07/2025	01/09/2025	12/27/2024	1% - 5%
5	03/11/2025	03/13/2025	02/28/2025	5% - 7%
6	04/15/2025	04/17/2025	04/09/2025	30% - 35%
7	05/13/2025	05/15/2025	05/02/2025	1% - 5%
8	07/14/2025	07/16/2025	07/08/2025	1% - 2%

Teeter Apportionment: Teeter Funds only

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Secured Levy
1	07/15/2025	07/17/2025	Delinquencies at Year-End	1% - 2%

Prior Year Secured Taxes and Prior Year Secured Penalties - non-Teeter Funds only

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:
1	08/06/2024	08/08/2024	07/26/2024
2	09/10/2024	09/12/2024	08/30/2024
3	10/08/2024	10/10/2024	09/26/2024
4	11/05/2024	11/07/2024	10/25/2024
5	12/03/2024	12/05/2024	11/22/2024
6	01/07/2025	01/09/2025	12/27/2024
7	02/11/2025	02/13/2025	01/31/2025
8	03/11/2025	03/13/2025	02/28/2025
9	04/08/2025	04/10/2025	03/28/2025
10	05/06/2025	05/08/2025	04/25/2025
11	06/10/2025	06/12/2025	05/30/2025
12	07/14/2025	07/16/2025	07/08/2025

The following Schedules apply to both Teeter and non-Teeter funds:

Unsecured

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Tax Levy
1	09/10/2024	09/12/2024	08/30/2024	60% - 65%
2	01/07/2025	01/09/2025	12/27/2024	20% - 30%
3	06/17/2025	06/19/2025	05/30/2025	2% - 5%

State-Assessed - Public Utility/Regulated Railroads/Qualified Electric

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:	Estimated % of Tax Levy
1	01/08/2025	01/10/2025	1st Installment Collections	49% - 50%
2	05/14/2025	05/16/2025	2nd Installment Collections	49% - 50%
3	07/15/2025	07/17/2025	Remaining Collections If Any	

Supplemental

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections as of:
1	08/06/2024	08/08/2024	07/26/2024
2	09/10/2024	09/12/2024	08/30/2024
3	10/08/2024	10/10/2024	09/26/2024
4	11/05/2024	11/07/2024	10/25/2024
5	12/03/2024	12/05/2024	11/22/2024
6	01/07/2025	01/09/2025	12/27/2024
7	02/11/2025	02/13/2025	01/31/2025
8	03/11/2025	03/13/2025	02/28/2025
9	04/08/2025	04/10/2025	03/28/2025
10	05/06/2025	05/08/2025	04/25/2025
11	06/10/2025	06/12/2025	05/30/2025
12	07/14/2025	07/16/2025	07/08/2025

Delinquent Prior Year Supplemental Taxes and Penalties

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections:
1	07/15/2025	07/17/2025	07/01/2024 through 06/30/2025

Delinquent Prior Year Unsecured

Apportionment Number	Apportionment Date	Available Date	Apportionment Based On Collections:
1	06/17/2025	06/19/2025	07/01/2024 through 06/09/2025

Homeowner's Property Tax Relief

Apportionment Number	Apportionment Date	Available Date	Amount to be Apportioned
1	12/03/2024	12/05/2024	15%
2	01/07/2025	01/09/2025	35%
3	05/06/2025	05/08/2025	35%
4	06/03/2025	06/05/2025	15%

Interest on Unapportioned Tax Funds

Apportionment Number	Apportionment Date	Available Date	Based on Interest Earned:
1	January 2025	January 2025	To be determined by TTC
2	June 2025	June 2025	To be determined by TTC

Educational Revenue Augmentation Tax Fund (ERAF)

Apportionment Number	Apportionment Date	Available Date	Estimated Amount to be Apportioned
1	12/17/2024	12/19/2024	Amount Required for 1st VLF Swap Apportionment
2	05/06/2025	05/08/2025	Amount Required for 2nd VLF Swap Apportionment
3	06/18/2025	06/20/2025	For Schools: Available Balance at 06/18/2025
4	07/15/2025	07/17/2025	For Schools: Balance in Fund as of 07/15/2025

Property Tax In-Lieu of Vehicle License Fees - VLF Swap (Cities and County only)

Apportionment Number	Apportionment Date	Available Date	Estimated % to be Apportioned
1	01/07/2025	01/09/2025	50%
2	05/06/2025	05/08/2025	50%

Pass-Through Payments

Apportionment Number	Apportionment Date	Available Date	Incremental Property Tax:
1	12/30/2024	01/01/2025	05/01/2024 through 12/31/2024
2	05/27/2025	05/29/2025	01/01/2025 through 04/30/2025

Recognized Obligation Payment Schedules (ROPS) 24-25B and 25-26A

Apportionment Number	Apportionment Date	Available Date	Based on DOF Approved ROPS for:
1	12/30/2024	01/01/2025	24-25B January - June 2025
2	05/27/2025	05/29/2025	25-26A July - December 2025

RPTTF Residual Balance Distributions

Apportionment Number	Apportionment Date	Available Date	Based on Residual Balance of RPTTF After Distributions for:
1	12/30/2024	01/01/2025	24-25B January - June 2025
2	05/27/2025	05/29/2025	25-26A July - December 2025

RPTTF = Redevelopment Property Tax Trust Fund